

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Orleans Community Schools (6145)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$81,749	\$120,745	\$92,223	n/a	13%	-24%
	11100 Regular Programs; Elementary	\$999,435	\$1,312,014	\$1,324,977	\$1,651,798	65%	26%	25%
	11300 Regular Programs; High School	\$940,769	\$1,173,588	\$1,219,163	\$1,524,962	62%	30%	25%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$23,982	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$13,936	\$10,767	\$10,955	\$2,674	-81%	-75%	-76%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$25,466	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$28,212	\$108,960	\$114,287	\$181,674	> 500%	67%	59%
	12340 Physical Impairment; Hearing Impairment	\$58	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$456	\$1,566	\$6,159	\$3,948	> 500%	152%	-36%
	12510 Culturally Different; Communication Disorders	\$28,976	\$41,165	\$20,219	\$25,981	-10%	-37%	29%
	12710 Equal Opportunity At Risk	\$17,073	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$15,730	\$23,461	\$27,608	\$25,706	63%	10%	-7%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$150	\$300	\$150	\$150	0%	-50%	0%
	14100 Summer School Programs; Elementary	\$1,250	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$11,814	\$11,811	\$11,159	\$15,102	28%	28%	35%
	16100 Remediation Testing	\$23,234	\$262	\$1,311	\$330	-99%	26%	-75%
	16200 Preventive Remediation	\$4,876	\$23,540	\$38,292	\$27,251	459%	16%	-29%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$75,897	\$80,672	\$93,737	\$42,076	-45%	-48%	-55%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$54,253	\$56,073	\$69,500	\$91,186	68%	63%	31%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$46,122	\$95,599	\$61,772	\$110,238	139%	15%	78%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$1,000	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$76,324	\$89,835	\$58,954	\$84,200	10%	-6%	43%
	22230 Library/Media Services; Audiovisual	\$7,012	\$113	\$996	\$721	-90%	> 500%	-28%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$9,226	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$156,893	\$254,348	\$263,141	\$343,827	119%	35%	31%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$56,488	\$49,414	\$31,958	\$53,455	-5%	8%	67%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,842	\$28,820	\$12,726	\$31,802	> 500%	10%	150%
	26497 2007 Account Code - Teachers Retirement Fund	\$82,043	\$163,496	\$172,032	\$93,081	13%	-43%	-46%
Student Academic Achievement Total		\$2,653,070	\$3,608,551	\$3,659,840	\$4,451,833	68%	23%	22%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$17,782	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$83,582	\$61,572	\$63,696	\$70,817	-15%	15%	11%
	21240 Guidance Services; Information Services	\$0	\$21,223	\$26,261	\$32,026	n/a	51%	22%
	21320 Health Services; Medical Services	\$345	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$21,657	\$26,632	\$26,690	\$37,237	72%	40%	40%
	21490 Other Psychological Services	\$260	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$477	\$0	n/a	n/a	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$30	\$1,597	\$1,200	\$2,393	> 500%	50%	99%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$18,706	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$152	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$7,000	\$8,060	\$15,285	\$17,389	148%	116%	14%
	23120 Board of Education; Service Area Assistants	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$211	\$0	n/a	n/a	-100%
	23210 Executive Administration; Office of The Superintendent	\$85,551	\$125,070	\$127,259	\$172,245	101%	38%	35%
	23290 Executive Administration; Other Executive Administration Services	\$4,932	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$35,191	\$36,037	\$18,250	n/a	-48%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,904	\$1,810	\$899	n/a	-53%	-50%
Student Instructional Support Total		\$203,558	\$281,249	\$298,926	\$387,897	91%	38%	30%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,635	\$634	\$1,556	\$1,145	-69%	81%	-26%
	23160 Board of Education; Promotion Expenses	\$467	\$1,389	\$1,245	\$1,233	164%	-11%	-1%
	25160 Fiscal Services; Financial Accounting	\$34,460	\$45,891	\$47,052	\$58,578	70%	28%	24%
	25191 Other Fiscal Services; Refund of Revenue	\$2,043	\$6,632	\$10,866	\$7,047	245%	6%	-35%

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	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$287,174	\$404,046	\$440,856	\$506,222	76%	25%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,146	\$5,187	\$43,929	\$26,533	> 500%	412%	-40%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$22,258	\$55,489	\$70,203	\$89,221	301%	61%	27%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$471	\$377	\$974	\$646	37%	71%	-34%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,789	\$7,000	\$1,914	n/a	7%	-73%
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,941	\$48,060	\$54,026	\$55,514	50%	16%	3%
	27010 Student Transportation; Service Area Direction	\$0	\$199	\$0	\$0	n/a	-100%	n/a
	27100 Student Transportation; Vehicle Operation	\$20,074	\$18,180	\$19,774	\$23,663	18%	30%	20%
	27200 Student Transportation; Monitoring Services	\$0	\$9,474	\$10,173	\$11,470	n/a	21%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$13,302	\$27,875	\$34,623	\$39,715	199%	42%	15%
	27400 Student Transportation; Purchase of School Buses	\$43,625	\$46,751	\$47,701	\$63,487	46%	36%	33%
	27500 Student Transportation; Insurance on Buses	\$3,178	\$6,702	\$0	\$4,079	28%	-39%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$254,888	\$260,309	\$263,262	\$281,335	10%	8%	7%
	27900 Student Transportation; Other Student Transportation Services	\$10,890	\$13,712	\$9,093	\$4,346	-60%	-68%	-52%
	31200 Food Services Operations; Food Preparation and Dispensing	\$71,269	\$91,511	\$98,125	\$104,502	47%	14%	6%
	31400 Food Services Operations; Food Purchases	\$64,283	\$131,274	\$146,898	\$157,001	144%	20%	7%
	31900 Other Food Services	\$861	\$22,105	\$15,854	\$22,474	> 500%	2%	42%
	33200 Community Recreation	\$4,250	\$5,000	\$5,000	\$5,000	18%	0%	0%
	33400 Athletic Coaches	\$44,847	\$73,152	\$82,130	\$90,867	103%	24%	11%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$4,770	n/a	n/a	n/a
	33990 Other Community Services; Other	\$1,635	\$830	\$237	\$4,557	179%	449%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$20	\$0	n/a	n/a	-100%
Overhead and Operational Total		\$921,696	\$1,276,564	\$1,410,597	\$1,565,318	70%	23%	11%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$234	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,181	\$7,249	\$0	\$65,843	> 500%	> 500%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$10,729	\$40,985	\$11,343	\$359,238	> 500%	> 500%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$8,500	\$0	n/a	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$828	\$80,144	\$107,988	\$96,349	> 500%	20%	-11%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$50,268	\$50,268	\$50,268	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,906	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$139,183	\$39,653	\$35,334	n/a	-75%	-11%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$84,358	\$137,671	\$94,798	\$67,973	-19%	-51%	-28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$7,205	\$20,000	n/a	n/a	178%
	51100 Debt Services; Principal on Debt; Bonds	\$35,000	\$115,000	\$120,000	\$130,000	271%	13%	8%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$8,983	\$7,814	\$11,615	n/a	29%	49%
	52100 Debt Services; Interest on Debt; Bonds	\$7,648	\$206,538	\$202,425	\$197,328	> 500%	-4%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$350,000	\$694,000	\$694,000	\$558,245	59%	-20%	-20%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$255,755	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$0	\$32,262	\$27,201	\$8,405	n/a	-74%	-69%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$8,364	n/a	n/a	n/a
Nonoperational Total		\$498,977	\$1,518,188	\$1,371,196	\$1,864,716	274%	23%	36%
prorated								
	26491 2007 Account Code - PERF	\$31,985	\$27,829	\$38,694	\$20,283	-37%	-27%	-48%
	26492 2007 Account Code - Social Security	\$199,103	\$262,975	\$277,562	\$140,447	-29%	-47%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$8,740	\$16,012	\$23,222	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$254,556	\$621,254	\$553,971	\$281,414	11%	-55%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$880	\$119	\$538	\$972	10%	> 500%	80%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$24,450	\$111,370	\$139,294	\$55,901	129%	-50%	-60%
prorated Total		\$519,714	\$1,039,559	\$1,033,282	\$499,016	-4%	-52%	-52%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
	1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
	Student Academic Achievement	\$3,089,214	\$4,525,033	\$4,561,385	\$4,889,855	58%	8%	7%	64.4%	58.6%	58.7%	55.8%
	Student Instructional Support	\$239,111	\$323,845	\$342,178	\$408,845	71%	26%	19%	5.0%	4.2%	4.4%	4.7%
	Overhead and Operational	\$969,713	\$1,357,046	\$1,499,082	\$1,605,364	66%	18%	7%	20.2%	17.6%	19.3%	18.3%
	Nonoperational	\$498,977	\$1,518,188	\$1,371,196	\$1,864,716	274%	23%	36%	10.4%	19.7%	17.6%	21.3%
	Grand Total	\$4,797,016	\$7,724,112	\$7,773,840	\$8,768,781	83%	14%	13%				
		FY1998	FY2006	FY2007	FY2008							
	Student Instructional Expenditures (Academic Achievement plus Support)	69.4%	62.8%	63.1%	60.4%							